

Please add new claims 8-19 as follows:

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--8. The recording material for back printing according to claim 1, wherein the ink receiving layer comprises a hydrophobic resin.--

--9. The recording material for back printing according to claim 2, wherein the ink receiving layer comprises a hydrophobic resin.--

--10. The recording material for back printing according to claim 1, wherein the ink absorbing layer is crosslinked using a crosslinking agent.--

--11. The recording material for back printing according to claim 1, wherein the ink transmitting layer is crosslinked by irradiation with an electron beam.--

--12. The recording material for back printing according to claim 1, wherein the ink absorbing layer is crosslinked by irradiation with an electron beam.--

--13. The recording material for back printing according to claim 1, wherein the ink transmitting layer is crosslinked by irradiation with ultraviolet rays.--

--14. The recording material for back printing according to claim 1, wherein the ink absorbing layer is crosslinked by irradiation with ultraviolet rays.--

--15. The recording material for back printing according to claim 2, wherein the crosslinking agent is selected from the group consisting of an isocyanate type crosslinking agent and a melamine type crosslinking agent.--

--16. The recording material for back printing according to claim 10, wherein the crosslinking agent is selected from the group consisting of an isocyanate type crosslinking agent and a melamine type crosslinking agent.--

--17. The recording material for back printing according to claim 2, wherein the ink absorbing layer comprises a water-soluble polyester resin, polyvinyl pyrrolidone, aluminum hydroxide, and ion-exchange water.--